



# **MEMORANDUM**

*From the office of Town Administrator Peter R. Flynn*

Date: August 15, 2013

From: Peter R. Flynn

To: Board of Selectmen

Subject: Sample budget using benefits breakdowns in individual department budgets

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This is a sample of my proposal for Monday's meeting which reflects for the breakdown of budgets for the 2014 budget year.

I have used 2012 as a 'sample' illustration of how your budget would have looked like in 2012 if this system was in effect.

I must emphasize that the bottom line is not affected but this is only a shift of benefit expenses to show a TRUE picture of the cost of each department.

I have discussed this subject at the last Department Managers meetings held on August 14<sup>th</sup>.